IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION.
INCOME TAX APPLICATION No.131/1999.

The Commissioner of Income Tax,
Mumbai City, Mumbai. ..Applicant.

Vs.

Shri Sushil Gupta,
161-C, Mittal Towers,
Nariman Point,
Mumbai. ..Respondent.

Mr A. S. Rao the Applicant.

None for Respondent.

CORAM:DR.S. RADHAKRISHNAN
AND V.C. DAGA,JJ.
DATED:2ND APRIL, 2007.

P.C.:-

1. Heard the learned counsel for the applicant

2. In the above application, the following substantial question is sought to be raised.

> "Whether on the facts and in the circumstances of the case, the ITAT was right in law in directing the Assessing Officer to delete the addition made by the A.O. by disallowing the business loss of Rs. 8,18,383.85?"

3. The above application was admitted by this Court on 18th March, 2004 with specific directions that the respondent may be served by the applicant by direct service in addition

to ordinary process as well as by registered post.

4. The learned counsel for the applicant fairly states that applicant had taken no steps to serve the respondent. In this view of matter, we have no option but to dismiss on the ground of non-service.

5. Even otherwise, considering that the tax effect is less than Rs. 2 lacs. It is not necessary to entertain this application. The application, thus, stands dismissed for the reasons recorded.

(V.C. DAGA,J.) **(DR.S. RADHAKRISHNAN,J.)**